IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 29TH MARCH 2007 / 8TH CHAITHRA 1929

WP(C).No. 10402 of 2007(L)

PETITIONER:

K.K.HASSAINAR, S/O. KOCHAHAMMED
MOHAMMADAN, RESIDING AT KOPRAMBIL HOUSE,
ARACKAPADY, VENGOLA P.O., PIN-683 554.

BY ADV. SRI.K.MOHAN
SRI.S.SOMAN

RESPONDENTS:
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1. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, MUVATTUPUZHA.

2. COMMERCIAL TAX OFFICER,
PERUMBAVOOR.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.10402 of 2007-L

Dated this the 29th day of March, 2007

JUDGMENT

The petitioner has submitted Ext.P1 application for registration under the Kerala Value Added Tax Act and Central Sales Tax Act before the second respondent. While so, he has been served with Ext.P6 communication by the first respondent. Going by the provisions of the Act especially those contained in Section 17 of the Kerala Value Added Tax Act the first respondent has no power or authority to middle of these matters. The statute authorises the authority, the second respondent herein to grant registration. While discharging that function, he is not supposed to take instructions from the superior officers. The first respondent has no power to dictate how the application should be processed. Accordingly, it is ordered that the petitioner can ignore Ext.P6. The second respondent shall consider and pass orders on his application, in accordance with law, within one month from the date of production of a copy of this judgment. If there is any defect in the application, the petitioner shall be given a chance to cure it. In other words on technical grounds the application shall not be rejected.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS